

CENTRAL SAVANNAH RIVER AREA
REGIONAL DEVELOPMENT CENTER
AUGUSTA, GEORGIA

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
AS REQUIRED BY O.C.G.A. §50-20-1 THROUGH §50-20-8
FOR THE YEAR ENDED JUNE 30, 2002



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MEMBER GEORGIA SOCIETY
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**INDEPENDENT AUDITOR'S REPORT
ON THE SCHEDULE OF STATE CONTRACTUAL ASSISTANCE**

December 18, 2002

**To the Board of Directors
Central Savannah River Area
Regional Development Center
Augusta, Georgia**

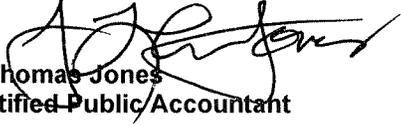
I have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Central Savannah River Area Regional Development Center for the year ended June 30, 2002, and have issued my report thereon dated December 18, 2002. I have also audited the Schedule of State Contractual Assistance (Schedule) of the Central Savannah River Area Regional Development, as required by the Official Code of Georgia Annotated, Sections 50-20-01 through 50-20-08. This Schedule is the responsibility of management. My responsibility is to express an opinion on the Schedule of State Contractual Assistance based on my audit.

I conducted my audit of the Schedule in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the Schedule is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Schedule presentation. I believe that my audit provides a reasonable basis for my opinion.

The accompanying Schedule of State Contractual Assistance was prepared to present the amount of state revenues earned for each contract completed or in process and amounts due to or from the state agency for each contract for the year ended June 30, 2002, in accordance with the Official Code of Georgia Annotated, Sections 50-20-01 through 50-20-08. The Schedule of State Contractual Assistance is not intended to be a complete presentation of assets, liabilities, revenues, and expenses.

In my opinion, the Schedule of State Contractual Assistance referred to above presents fairly, in all material respects, the amount of state revenues earned for each contract completed or in process and amounts due to or from the state agency for each contract as required by the Official Code of Georgia Annotated, Section 50-8-35 for the year ended June 30, 2002, in conformity with generally accepted accounting principles.

This report is intended for the information of the executive committee, management, the Georgia Department of Audits, and the Georgia Department of Community Affairs. However, this report is a matter of public record and its distribution is not limited.


J. Thomas Jones
Certified Public Accountant

**CENTRAL SAVANNAH RIVER AREA REGIONAL DEVELOPMENT CENTER
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
FOR THE PERIOD ENDED JUNE 30, 2002**

State Agency	Contract Description and Number	State Revenues Received	Due from State	Due to State	Ref to 6/30/2002 CAFR Page #
DCA	Georgia Dept. of Community Affairs - RDC Support FY 2001 Discretionary Work Program	\$ 2,182	\$ -	\$ -	89
DCA	Georgia Dept. of Community Affairs - RDC Support FY 2002 Support Contract	143,576	39,315	-	90
DCA	Georgia Dept. of Community Affairs - SSBG Enterprise Community #95-EC-R-8-100-2a	54,187	3,921	-	88
DHR	Georgia Department of Human Resources - Coordinated Transportation Services #427-93-25394	2,025,659	172,441	-	82
DNR	Georgia Dept. of Natural Resources - Historic Preservation Section	17,000	4,247	-	86
DNR	Goeriga Dept. of Natural Resources - Section 604(B) Grant	12,809	-	-	87
DoAS	Georgia Dept of Human Resources - Self Directed Care #427-93-25864	10,640	5,257	-	80
DoAS	Georgia Dept. of Human Resources - Alzheimer Daycare & Respite Program #427-93-25240	156,317	19,949	-	-
DoAS	Georgia Dept. of Human Resources - Community Based Services Program #427-93-25240	991,466	161,405	-	79
DoAS	Georgia Dept. of Human Resources - FY 1999 Alzheimer Respite Program #427-93-91285	-	-	14,940	25
N DoAS	Georgia Dept. of Human Resources - FY 1999 Community Based Services Program #427-93-91285	-	-	23,396	25
DoAS	Georgia Dept. of Human Resources - FY 2000 LTCO Supplemental #427-93-01232	-	-	6,200	25
DoAS	Georgia Dept. of Human Resources - FY 2000 Title XIX Comm. Care Program #427-93-01232	-	-	19,544	25
DoAS	Georgia Dept. of Human Resources - FY 2002 Advance #427-93-25240 - Alzheimers	-	-	6,253	25
DoAS	Georgia Dept. of Human Resources - FY 2002 Advance #427-93-25240 - CBS	-	-	33,996	25
DoAS	Georgia Dept. of Human Resources - FY 2002 Advance #427-93-25240 - CCSP	-	-	66,026	25
DoAS	Georgia Dept. of Human Resources - FY 2002 Advance #427-93-25240 - LTCO	-	-	3,089	25
DoAS	Georgia Dept. of Human Resources - FY 2002 Advance #427-93-25240 - Title III	-	-	57,448	25
DoAS	Georgia Dept. of Human Resources - GA Caregivers' (Brookdale DC Model) #427-93-25240	7,543	-	-	79
DoAS	Georgia Dept. of Human Resources - Health Information, Counseling and Assistance Program #427-93-25240	29,252	8,404	-	79
DoAS	Georgia Dept. of Human Resources - Income Tax Check-off Program #427-93-25240	8,302	2,856	-	79
DoAS	Georgia Dept. of Human Resources - LTCO Supplemental #427-93-25240	66,140	2,950	-	79
DoAS	Georgia Dept. of Human Resources - Title III B LTCO #427-93-25240	69,825	5,735	-	79
DoAS	Georgia Dept. of Human Resources - Title III Part B #427-93-25240	387,061	69,393	-	79
DoAS	Georgia Dept. of Human Resources - Title III Part B & C Admin. #427-93-25240	134,913	23,483	-	79
DoAS	Georgia Dept. of Human Resources - Title III Part C #427-93-25240	590,726	116,668	-	79
DoAS	Georgia Dept. of Human Resources - Title III Part D #427-93-25240	38,225	8,212	-	79
DoAS	Georgia Dept. of Human Resources - Title III Part E #427-93-25240	185,605	37,728	-	79
DoAS	Georgia Dept. of Human Resources - Title III Part F (PYE 9/2001) #427-93-11628	6,685	-	-	81
DoAS	Georgia Dept. of Human Resources - Title VII Elder Abuse Prevention #427-93-25240	6,941	-	-	79
DoAS	Georgia Dept. of Human Resources - Title VII LTCO Activity #427-93-25240	7,781	7,781	-	79

The accompanying notes are integral part of this schedule.

**CENTRAL SAVANNAH RIVER AREA REGIONAL DEVELOPMENT CENTER
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
FOR THE PERIOD ENDED JUNE 30, 2002**

State Agency	Contract Description and Number	State Revenues Received	Due from State	Due to State	Ref to 6/30/2002 CAFR Page #
DoAS	Georgia Dept. of Human Resources - Title XIX Comm. Care Program #427-93-25240	1,887,765	346,145	43,187	79
DoAS	Georgia Dept. of Human Resources - USDA Elderly Meals #427-93-25240	196,531	30,335	-	79
DOT	Georgia Dept. of Transportation - STP Planning & Consulting #484-330-3000	85,229	43,816	-	85
Totals		\$ 7,122,360	\$ 1,110,041	\$ 274,079	

**CENTRAL SAVANNAH RIVER AREA REGIONAL DEVELOPMENT CENTER
NOTES TO SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
June 30, 2002**

(1) GENERAL

The Schedule of State Contractual Assistance presents as required by the Official Code of Georgia Annotated, Sections 50-20-1 through 50-20-85 (1) the amount of state assistance earned for each state contract completed or in process during the fiscal year and (2) amounts due to or from the state agency for each contract for the year ended June 30, 2002.

(2) BASIS OF ACCOUNTING

State contractual assistance means state or federal funds, or both, received from a state organization through a contractual arrangement.

The accompanying Schedule of Expenditures of State Awards is presented using the modified accrual basis of accounting. All governmental fund types use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

(3) SUBSEQUENT LIQUIDATION OF DUE TO'S AND FROM'S

All amounts due from the State of Georgia were received subsequent to June 30, 2002. However, only the amounts reported as FY 2002 advances have been recovered by the State of Georgia. All other reported amounts remain due to the State of Georgia.

(4) PRIOR YEAR AMOUNT DUE TO GEORGIA DEPARTMENT OF HUMAN RESOURCES

Certain amounts were identified in the Center's FY 1999, FY 2000, and FY 2002 audits and are reported as being due to the State. Fifty thousand one hundred and forty-nine (50,149) dollars of the total amount of \$107,267 was identified in sub-recipient audits. The remaining amount is an overpayment at the Center level. All of the amounts identified resulted from the grantees reporting more revenues than were actually earned.

The Center received correspondence dated September 24, 2002 from the Georgia Department of Human Resources (DHR), Department of Audits (Audit) requesting the DHR Office of Financial Services (OFS) to deduct \$19,544 from subsequent payments to the Center. However, as of December 18, 2002, neither this amount nor any of the other amounts identified as being due to GA DHR have been collected by DHR OFS.

A schedule of the amounts follows:



**CENTRAL SAVANNAH RIVER AREA REGIONAL DEVELOPMENT CENTER
NOTES TO SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
June 30, 2002**

FY 1999 Community Based Services Program #427-93-91285 revenues accrued in excess of amount earned by the Center	\$ 13,931
FY 1999 Community Based Services Program #427-93-91285 revenues accrued in excess of amount earned by the sub-recipient	9,465
FY 1999 Alzheimer Daycare/Respite Program #427-93-91285 revenues accrued in excess of amount earned by the sub-recipient	14,940
FY 2000 Title XIX Community Care Services Program #427-93-01232. Questioned cost identified in the audit of a sub recipient. Cost determined to be unallowable under OMB A-122 subsequently withheld by Center.	19,544
FY 2000 Long-Term Care Ombudsman, State Supplemental Funds #427-93-0232. Revenues accrued in excess of amount earned by sub-recipient	6,200
FY 2002 Title XIX Community Care Services Program #427-93-25240. Revenues accrued in excess of amount earned by the Center.	43,187
	\$ <u>107,267</u>

The Center has collected all amounts due from the sub-recipients.



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